

SNELL & WILMER L.L.P.
Alan L. Sullivan (3152)
Todd M. Shaughnessy (6651)
Amy F. Sorenson (8947)
15 West South Temple, Suite 1200
Salt Lake City, Utah 84101-1004
Telephone: (801) 257-1900
Facsimile: (801) 257-1800

CRAVATH, SWAINE & MOORE LLP
Evan R. Chesler (admitted pro hac vice)
David R. Marriott (7572)
Worldwide Plaza
825 Eighth Avenue
New York, New York 10019
Telephone: (212) 474-1000
Facsimile: (212) 474-3700

*Attorneys for Defendant/Counterclaim-Plaintiff
International Business Machines Corporation*

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U.S. DISTRICT COURT
DISTRICT OF UTAH

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH**

THE SCO GROUP, INC.,

Plaintiff/Counterclaim-Defendant,

v.

**INTERNATIONAL BUSINESS MACHINES
CORPORATION,**

Defendant/Counterclaim-Plaintiff.

**DECLARATION OF
NICHOLAS S. BOWEN**

Civil No. 2:03CV-0294 DAK

Honorable Dale A. Kimball

Magistrate Judge Brooke C. Wells

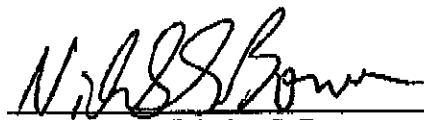
I, Nicholas S. Bowen, declare as follows:

1. I am currently employed by International Business Machines Corporation ("IBM") as Vice President, Software Development, IBM Systems & Technology Group.
2. This declaration is submitted in connection with the lawsuit brought by The SCO Group, Inc. ("SCO") against IBM, titled The SCO Group, Inc. v. International Business Machines Corporation, Civil No. 2:03CV-0294 DAK (D. Utah 2003). I make this declaration based upon personal knowledge.
3. On September 9, 2003, I met with counsel for IBM for the purpose of providing all documents in my possession that were responsive to SCO's document requests. The attorneys discussed with me in detail each of the categories of documents sought by SCO through its document requests.
4. During this meeting, I identified the documents in my possession (in hard copy and/or electronic form) that I believed might be responsive to the document requests. With help from IBM's counsel, I searched for, located and forwarded all of those documents to IBM's Corporate Litigation department in White Plains, New York.
5. Over the course of the next several months, I provided counsel for IBM with additional documents from my files, including documents related to IBM's Linux strategy. I understand those documents were also forwarded to IBM's Corporate Litigation department.
6. I understand that IBM's attorneys have determined that some of the documents I provided are responsive to some of SCO's document requests, and that the attorneys have produced those documents to SCO.

7. I declare under penalty of perjury that the foregoing is true and correct.

Executed: January 4, 2006.

Somers, New York

A handwritten signature in black ink, appearing to read "Nicholas S. Bowen", written over a horizontal line.

Nicholas S. Bowen

CERTIFICATE OF SERVICE

I hereby certify that on the 6th day of January, 2006, a true and correct copy of the foregoing was sent by U.S. Mail, postage prepaid, to the following:

Brent O. Hatch
Mark F. James
HATCH, JAMES & DODGE, P.C.
10 West Broadway, Suite 400
Salt Lake City, Utah 84101

Stephen N. Zack
Mark J. Heise
BOIES, SCHILLER & FLEXNER LLP
100 Southeast Second Street, Suite 2800
Miami, Florida 33131

Robert Silver
Edward Normand
BOIES, SCHILLER & FLEXNER LLP
333 Main Street
Armonk, NY 10504

TORRANSON